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June 30, 2020

**Via ECF and Electronic Mail**

Honorable Lewis A. Kaplan, United States District Judge  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl Street  
New York, NY 10007

RE: In re: Customs and Tax Administration of the Kingdom of Denmark  
(SKAT) Tax Refund Litigation, Master Docket 18-md-2865 (LAK)

Dear Judge Kaplan:

The defendants identified in the cases enumerated below filed Answers to Amended Complaints (the “Answers”) yesterday. As there is no ability to file an answer on the Master Docket and then “spread” the filing to the individual related action, the Answers were filed in their respective dockets on the cases to which each relates. The Answers, attached as exhibits to this Letter, are more particularly described as follows:

1. Answer to Amended Complaint by Azalea Pension Plan and Elizabeth van Merkensteijn, *SKAT v. Azalea Pension Plan et al.*, Docket Number 1:19-CV-01893-LAK;
2. Answer to Amended Complaint by Basalt Ventures LLC Roth 401(K) Plan and John van Merkensteijn, *SKAT v. Basalt Ventures LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01866-LAK;
3. Answer to Amended Complaint by Bernina Pension Plan and John van Merkensteijn, *SKAT v. Bernina Pension Plan et al.*, Docket Number 1:19-CV-01865-LAK;
4. Answer to Amended Complaint by Michelle Investments Pension Plan and John van Merkensteijn, *SKAT v. Michelle Investments Pension Plan et al.*, Docket Number 1:19-CV-01906-LAK;
5. Answer to Amended Complaint by Omineca Pension Plan and John van Merkensteijn, *SKAT v. Omineca Pension Plan et al.*, Docket Number 1:19-CV-01894-LAK;
6. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Battu Holdings LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01794-LAK;

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7. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Cantata Industries LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01798-LAK;
8. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Crucible Ventures LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01800-LAK;
9. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Dicot Technologies LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01788-LAK;
10. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Fulcrum Productions LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01928-LAK;
11. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Limelight Global Productions LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01803-LAK;
12. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Monomer Industries LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01801-LAK;
13. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Pinax Holdings LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01810-LAK;
14. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Plumrose Industries LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01809-LAK;
15. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Sternway Logistics LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01813-LAK;
16. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. True Wind Investments LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01818-LAK;
17. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Tumba Systems LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01931-LAK;
18. Answer to Amended Complaint by Omineca Trust and John van Merkensteijn, *SKAT v. Vanderlee Technologies Pension Plan et al.*, Docket Number 1:19-CV-01918-LAK;
19. Answer to Amended Complaint by Remece Investments LLC Pension Plan and John van Merkensteijn, *SKAT v. Remece Investments LLC Pension Plan et al.*, Docket Number 1:19-CV-01911-LAK;
20. Answer to Amended Complaint by Starfish Management LLC Roth 401(K) Plan and John van Merkensteijn, *SKAT v. Starfish Management LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01871-LAK;
21. Answer to Amended Complaint by Tarvos Pension Plan and John van Merkensteijn, *SKAT v. Tarvos Pension Plan et al.*, Docket Number 1:19-CV-01930-LAK;

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22. Answer to Amended Complaint by Voojo Productions LLC Roth 401(K) Plan and John van Merkensteijn, *SKAT v. Voojo Productions LLC Roth 401(K) Plan et al.*, Docket Number 1:19-CV-01873-LAK;
23. Answer to Amended Complaint by Xiphias LLC Pension Plan and John van Merkensteijn, *SKAT v. Xiphias LLC Pension Plan et al.*, Docket Number 1:19-CV-01924-LAK;

Respectfully submitted,

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cc: Plaintiff's Counsel via ECF.